

**Hurricane Katrina
Employee Retention Credit**

► Attach to your tax return.

OMB No. 1545-XXXX

2005Attachment
Sequence No. **77A**

Name(s) shown on return

Identifying number

1 Enter the total qualified wages paid or incurred after August 28, 2005, and before January 1, 2006 (see instructions) **1a****2** Enter 40% (.40) of line 1. You **must** subtract this amount from your deduction for salaries and wages **2**

3	Employee retention credits from pass-through entities:	If you are a—	Then enter the total of the current year credits from—	
		a Shareholder . . .	Schedule K-1 (Form 1120S), box 13, code F, G, or U	3
		b Partner. . .	Schedule K-1 (Form 1065), box 15, code F, G, or U	
		c Beneficiary . . .	Schedule K-1 (Form 1041), box 13, code R	
		d Patron . . .	Written statement from cooperative	

4 **Current year credit.** Add lines 2 and 3. Enter here and on line 1z of Form 3800. **Exception:** S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions **4**